

# Exhibit 559

## CERTIFIED TRANSLATION

**To:** Janus Breck [JB@skt.dk]  
**Cc:** Merete Agergaard [Merete.Agergaard@SKTST.DK]; Gry Ahlefeld-Engel [Gry.Ahlefeld-Engel@SKTST.DK]; Esben Haugland [Esben.Haugland@sktst.dk]  
**From:** Steen Bechmann Jacobsen  
**Sent:** 21 May 2019 9:56  
**Subject:** FW: Principles  
Principles for communication - final draft - dated 21 May 2019.docx

Dear Janus

In continuation of our previous correspondence on adjustment of the principles for other communication, I have now sent the below email with attached exhibit to Morten Jakobsen in SØIK with reference for final approval by the prosecuting authority. I will get back to you when I have a response from SØIK.

Do you have a time for preparation of the joint Q&A?

Best regards  
 Steen

**From:** Steen Bechmann Jacobsen  
**Sent:** 21 May 2019 11:53  
**To:** 'MNJ005@politi.dk'<MNJ005@politi.dk>  
**Subject:** Principles

Dear Morten

In continuation of our telephone conversation yesterday about the principles for other communication in addition to the press release itself, we now discussed with KA how and in what way to clarify the different aspects you highlighted.

Applicable to the prepared principles are the references that appear in the text of the settlement agreement itself, and which we must take care not to risk a breach of the settlement, including in particular the provision below:

*“Non-Disparagement.*

- a. No Party shall make, express, transmit, speak, write, verbalize or otherwise communicate, in any way or form, any remark, comment, message, information, declaration, communication or other statement of any kind, whether verbal, in writing, electronically transferred or otherwise, that is disparaging, derogatory or defamatory of or reasonably likely to damage any Party, its reputation, business or affairs, nor shall any Party induce any person or entity to do so.*
- b. Notwithstanding anything to the contrary in this Section 9, Skatteforvaltningen shall not be restricted in any way, shape or form from making factual statements it believes are reasonably necessary to support claims or to rebut any defenses to such claims it is pursuing in other legal proceedings relating the subject matter of the Settled Claims, including, without limitation, legal pleadings, affidavits, and declarations that may be submitted in any litigation brought by Skatteforvaltningen in any jurisdiction.*
- c. Nothing in this agreement shall prohibit any of the Parties from complying with any valid subpoena or court order or from responding truthfully to a governmental inquiry or investigation or in connection with any legal proceedings.”*

This provision however does not place any further constraint on us than what we believe we can communicate as described in the addendum (last bullet). Furthermore, according to Kammeradvokaten, the settlement text will not prevent employees of the tax administration as witnesses during main proceedings, etc. from comment on the suspicion that gave rise to the notifications.

As is shown in the second bullet, it is now further made explicit that the reference does not mention the subject of the case in the settlement as fraud, is without prejudice to criminal measures.

It is difficult to get much closer and more precise now, so I hope that the principles can be approved by you and that you can arrange

for a quick response.

Call if there is need for explanation.

Best regards

Steen

Best regards

**Steen Bechmann Jacobsen**

Deputy General Director

Antifraud Unit

+45 72 58 89 43

[Steen.Jacobsen@SKTST.DK](mailto:Steen.Jacobsen@SKTST.DK)



The Danish Tax Agency

Helgeshoj Alle 9, 2630 Taastrup

[www.sktst.dk](http://www.sktst.dk)

The Danish Tax Agency is a part of the Danish Tax Administration

Case 1:23-cv-02508-NPB Document 169-55 Filed 04/08/25 Page 5 of 7

**To:** Janus Breck[JB@skm.dk]  
**Cc:** Merete Agergaard[Merete.Agergaard@SKTST.DK]; Gry Amfeldt-Engel[Gry.Amfeldt-Engel@SKTST.DK]; Esben Haugland[Esben.Haugland@sktst.dk]  
**From:** Steen Bechmann Jacobsen[O=TOLDSKAT/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=BAA97067A1BE41CD8880559D7EC32E28-W23541]  
**Sent:** Tue 5/21/2019 9:56:01 AM (UTC)  
**Subject:** VS: Principper  
Principper for kommunikation - endeligt udkast - dateret 21 maj 2019.docx

Kære Janus

I forlængelse af vores tidligere korrespondance om tilretning af principperne for øvrig kommunikation, har jeg nu sendt nedenstående mail med vedhæftede bilag til Morten Jakobsen i SØIK mhp endelig godkendelse i anklagemyndigheden. Jeg vender tilbage, når jeg har svar fra SØIK.

Har du en mellemtid på udarbejdelsen af den fælles Q&A ?

Bh  
Steen

---

**Fra:** Steen Bechmann Jacobsen  
**Sendt:** 21. maj 2019 11:53  
**Til:** 'MNJ005@politi.dk' <MNJ005@politi.dk>  
**Emne:** Principper

Kære Morten

I forlængelse af vores tlf.samtale g.d. om principperne for øvrig kommunikation ud over selve pressemeddelelsen, har vi nu vendt med Kammeradvokaten, hvordan og hvorledes vi kan tydeliggøre de forskellige aspekter, som du highlightede.

Gældende for de udarbejdede principper er de hensyn, der fremgår af selve forligsaftaleteksten, og som vi skal varetage for ikke at risikere brud på forliget, herunder særlig nedenstående bestemmelse:

“Non-Disparagement.

- a. *No Party shall make, express, transmit, speak, write, verbalize or otherwise communicate, in any way or form, any remark, comment, message, information, declaration, communication or other statement of any kind, whether verbal, in writing, electronically transferred or otherwise, that is disparaging, derogatory or defamatory of or reasonably likely to damage any Party, its reputation, business or affairs, nor shall any Party induce any person or entity to do so.*
- b. *Notwithstanding anything to the contrary in this Section 9, Skatteforvaltningen shall not be restricted in any way, shape or form from making factual statements it believes are reasonably necessary to support claims or to rebut any defenses to such claims it is pursuing in other legal proceedings relating the subject matter of the Settled Claims, including, without limitation, legal pleadings, affidavits, and declarations that may be submitted in any litigation brought by Skatteforvaltningen in any jurisdiction.*
- c. *Nothing in this agreement shall prohibit any of the Parties from complying with any valid subpoena or court order or from responding truthfully to a governmental inquiry or investigation or in connection with any legal proceedings.”*

Denne bestemmelse lægger dog ikke videre bånd på os end at vi mener at kunne kommunikere som beskrevet i tilføjelsen (sidste bullit). I øvrigt vil forligsteksten ifølge Kammeradvokaten ikke forhindre ansatte fra skatteforvaltningen i som vidner under hovedforhandling m.v. at udtale sig om den mistanke, der har givet anledning til anmeldelserne.

Som det fremgår af anden bullit er det nu endvidere ekspliciteret, at henvisningen til ikke at omtale sagens genstand i forliget som svindel, er uden præjudice for strafferetlige tiltag.

Det er vanskeligt at komme det meget nærmere og mere præcist nu, så jeg håber, at principperne kan godkendes hos jer, og at du

Ring, hvis der er behov for uddybning.

Bh  
Steen

Venlig hilsen

**Steen Bechmann Jacobsen**  
Direktør for Særlig Kontrol  
Fagdirektør

+45 72 58 89 43

[Steen.Jacobsen@SKTST.dk](mailto:Steen.Jacobsen@SKTST.dk)



Skattestyrelsen  
Helgeshøj Allé 9, 2630 Taastrup  
[www.sktst.dk](http://www.sktst.dk)

Skattestyrelsen er en del af Skatteforvaltningen

I, the undersigned, Julius Holm Nørremark, certify that I am fluent in both the English and Danish languages and that the preceding text in the English language is to the best of my knowledge and belief a true and faithful translation of the attached exhibit, with the bates stamp SKAT\_MAPLEPOINT\_00000003, in the Danish language.

Copenhagen, 1 April 2025

*Julius Holm Nørremark*

Assistant Attorney, LL.M.